

Delphi Corporation, et al.**Chapter 11 Case 05-44481 (RDD)****Deloitte and Touche LLP****Third Interim Application****(06/01/06 - 09/30/06)****Exhibit D**

<u>CATEGORY DESCRIPTION</u>	<u>HOURS</u>
AUDIT PROCEDURES FOR AHG	6.6
AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	993.7
AUDIT PROCEDURES FOR DPSS	60.4
AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	54.2
AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	60.5
AUDIT PROCEDURES FOR ENERGY & CHASSIS	74.9
AUDIT PROCEDURES FOR PACKARD	94.8
AUDIT PROCEDURES FOR REPORTING AND AUDIT SUMMARY	424.1
AUDIT PROCEDURES FOR STEERING	38.8
AUDIT PROCEDURES FOR THERMAL & INTERIOR	31.0
AUDIT PROCEDURES ON INCOME TAXES	425.5
AUDIT PROCEDURES PLANNING AND DEVELOPMENT	1.7
ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	658.2
INTERNAL CONTROL TESTING	159.5
PREPARATION OF FEE/EXPENSE APPLICATIONS	126.2
REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	343.1
REVIEW PROCEDURES FOR FIRST QUARTER	4.3
REVIEW PROCEDURES FOR SECOND QUARTER	1.3
REVIEW PROCEDURES FOR THIRD QUARTER	14.4
SAS 99 / JOURNAL ENTRY TESTING	37.8
TECHNICAL AUDIT ASSISTANCE AND CONSULTATIONS	23.0
Grand Total	3,634.0